

**Registration number 319003**

**O' Rourke Fireplaces Limited**

**Abridged accounts**

**for the year ended 30 June 2025**

**Philip O Farrell**  
**for and on behalf of**  
PT O'Farrell and Company Limited  
Chartered Accountants & Statutory Auditors  
Castlemaine Court  
Dublin Road  
Athlone  
Co. Westmeath

**O' Rourke Fireplaces**

**Glasson**

**Athlone**  
**Co. Westmeath**

**To Whom it May Concern,**

This is to certify that the attached accounts and reports in total are the true copy of accounts and reports as laid before the at the AGM.

\_\_\_\_\_  
Margaret O Rourke  
**Director**

\_\_\_\_\_  
Eamon O'Rourke  
**Secretary**

**Date :**

## **O' Rourke Fireplaces Limited**

### **Company information**

Directors	Eamon O Rourke Margaret O Rourke
Secretary	Eamon O'Rourke
Company number	319003
Registered office	Glasson Athlone Co. Westmeath
Accountants	Philip O Farrell for and on behalf of PT O'Farrell and Company Limited Chartered Accountants & Statutory Auditors Castlemaine Court Dublin Road Athlone Co. Westmeath
Business address	Glasson Athlone Co. Westmeath

# **O' Rourke Fireplaces Limited**

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## O' Rourke Fireplaces Limited

### Abridged balance sheet as at 30 June 2025

		2025		2024	
	Notes	€	€	€	€
<b>Current assets</b>					
Debtors		481,228		289,392	
Cash at bank and in hand		271,733		233,426	
		<u>752,961</u>		<u>522,818</u>	
<b>Creditors: amounts falling due within one year</b>	<b>4</b>	<u>(44,228)</u>		<u>(28,492)</u>	
<b>Net current assets</b>			<u>708,733</u>		<u>494,326</u>
<b>Net assets</b>			<u>708,733</u>		<u>494,326</u>
<b>Capital and reserves</b>					
Called up share capital	<b>5</b>		6,857		6,857
Profit and loss account			<u>701,876</u>		<u>487,469</u>
<b>Shareholders' funds</b>			<u>708,733</u>		<u>494,326</u>

These financial statements have been prepared in accordance with the Small Companies Regime

We, as Directors of O' Rourke Fireplaces Limited, state that:

- (a) the company is availing itself of audit exemption - the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- (b) the company is availing itself of the exemption on the grounds that Section 358 is complied with;
- (c) no notice under Subsection (1) of Section 334 has, in accordance with Subsection (2) of that section, been served on the company; and
- (d) the directors acknowledge the obligations of the company, under the Companies Act 2014 to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for that financial year, and otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

In preparing these abridged financial statements, the directors have relied on the exemption contained in section 352 of the Companies Act 2014 on the ground that the company is a small company and qualifies for the small companies regime and is entitled to the benefit of that exemption. These abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

Approved by the board of directors and signed on its behalf by

**Eamon O Rourke**  
**Director**

**Margaret O Rourke**  
**Director**

Date: 19/02/26

**The notes on pages 2 to 4 form an integral part of these financial statements.**

# **O' Rourke Fireplaces Limited**

## **Notes to the abridged financial statements for the year ended 30/06/25**

### **1. General information**

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of O' Rourke Fireplaces Limited for the financial year ended 30 June 2025.

O' Rourke Fireplaces Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland, (CRO number 319003). The Registered Office is Glasson Athlone Co. Westmeath which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report.

#### **Statement of Compliance**

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102), applying section 1A of that Standard. These are the first financial statements that comply with FRS 102.

#### **Currency**

The financial statements have been presented in the Euro currency (€) which is also the functional currency of the company.

### **2. Summary of significant Accounting policies**

#### **2.1. Basis of Accounting**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

##### **Basis of preparation**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. The company qualifies as a small company for the period, as defined by section 280A of the Act, in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102.

#### **2.2. Turnover**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year. As the two companies in the group shared common costs to include labour etc., Sales and cost of sales were apportioned between the company's on the basis of overheads incurred.

#### **2.3. Group accounts**

The company is entitled to the exemption defined in Section 297, Companies Act 2014.

## O' Rourke Fireplaces Limited

### Notes to the abridged financial statements for the year ended 30/06/25

..... continued

#### **-Going concern**

O Rourke Fireplaces Limited is a 100% Subsidiary of O'Rourke Fireplaces & Stoves Limited.

<b>2.</b>	<b>Directors' emoluments</b>	<b>2025</b>	<b>2024</b>
	Remuneration and other emoluments	59,623	50,214
		<u>59,623</u>	<u>50,214</u>

The directors who served during the year and their interests in the company are as stated below:

	<b>Ordinary shares</b>	
	<b>2025</b>	<b>2024</b>
Eamon O Rourke	-	-
Margaret O Rourke	-	-

<b>3.</b>	<b>Fixed assets</b>		<b>Tangible fixed assets</b>
			<b>€</b>
	<b>Cost</b>		
	At 01/07/24		59,282
	Written off to Profit & Loss account		
	Disposals		(59,282)
	At 30/06/25		<u>-</u>
	<b>Depreciation</b>		
	At 01/07/24		59,282
	Written off to Profit & Loss account		
	On disposals		(59,282)
	At 30/06/25		<u>-</u>

<b>5.</b>	<b>Share capital</b>	<b>2025</b>	<b>2024</b>
		<b>€</b>	<b>€</b>
	<b>Authorised</b>		
	20,000 Ordinary shares of 2 each	40,000	40,000
		<u>40,000</u>	<u>40,000</u>
	<b>Allotted, called up and fully paid</b>		
	3,429 Ordinary shares of 2 each	6,857	6,857
		<u>6,857</u>	<u>6,857</u>

**O' Rourke Fireplaces Limited**

**Notes to the abridged financial statements  
for the year ended 30/06/25**

..... continued

**6. Related party transactions**

No management fee was charged to its Holding Company during the year. The balance due from the Holding Company at the year end amounted to €481,228

**7. Ultimate parent undertaking**

O Rourke Fireplaces and Stoves Ltd.

The inter company debt due by O Rourke Fireplaces and Stoves Ltd. at 30-6-2024 amounted to €481,228

**8. Approval of financial statements**

The financial statements were approved by the Board on 19 February 2026 and signed on its behalf by

**Eamon O Rourke**  
**Director**

**Margaret O Rourke**  
**Director**